coatings soluble in a pH range of from about 6 to about 7, such that each active ingredient portion is released starting at a pH corresponding to the solubility of the coating thereon.

36. (New) The pharmaceutical formulation according to claim 35 wherein the formulation comprises three coated active ingredient portions, a first portion having a coating soluble starting from a pH of 6, a second portion having a coating soluble starting from a pH of 6.5 and a third portion having a coating soluble starting from a pH of 7.

37. (New) The pharmaceutical for formulation according to claim 36 wherein the first portion comprises 10 to 60% of the formulation, the second portion comprises from 10 to 60% of the formulation and the third portion comprises from 10 to 60% of the formulation.

38. (New) The pharmaceutical formulation of claim 35 wherein the active ingredient in mesalazine.

39. (New) The pharmaceutical formulation according to claim 35 wherein the active ingredient is selected from the group consisting of steroids, antibiotic, anti-inflammatories and combinations thereof.

40. (New) The pharmaceutical formulation according to claim 35 wherein the plurality of active ingredient portions are in a form selected from the group consisting of microtablets, tablets, granules, microgranules, pellets and combinations thereof.

41. (New) The pharmaceutical formulation according to claim 35 wherein the formulation is in a form of a multilayer tablet.

42. (New) The pharmaceutical formulation according to claim 35 wherein at least one coated active ingredient portion is in a unitary form selected from the group consisting of a tablet, a layer and a microtablet, and wherein the unitary form further comprises a second coating thereon, the second coating containing from 5-35% of the same coating as the at least one coated active ingredient portion, from 0 to 10% of a fatty acid having from 12-20 carbon atoms and from 0 to 10% of a pharmaceutically acceptable plasticizer.

43. (New) The pharmaceutical formulation according to claim 35 wherein at least one coating is soluble starting at a pH of 6, and is selected from the group consisting of poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW, cellulose acetatephtalate, hydroxypropylmethylcellulosephtalate, hydroxypropylmethylcelluloseacetatesuccinate type L and mixtures thereof.

44. The pharmaceutical formulation according to claim 35 wherein at least one coating is soluble starting at a pH of 6.5 and is selected from the group consisting of poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW, Hydroxypropylmethylcellulosephtalate, Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW, and mixtures thereof.

45. The pharmaceutical formulation according to claim 35 wherein at least one coating is soluble starting at a pH of 7 and is selected from the group consisting of poly(methacrylic acid-